

## REMARKS

In view of the above amendments and following remarks, favorable reconsideration in this application is respectfully requested.

### Claim Objection

The Examiner objects to claim 18 as being an improper dependent form. Claim 18 has been corrected to overcome the Examiner's objection. Accordingly, it is respectfully requested that the objection be withdrawn.

### Claim Rejections – 35 U.S.C. §101

The Examiner rejects claims 1-20 as being directed to non-statutory subject matter since they are not limited to a tangible embodiment. The Examiner cites to paragraph 0004 of the published application, but does not indicate why that paragraph supports the proposition that the claimed invention is not a tangible embodiment. Moreover, claims directed to email or software are not *per se* unpatentable subject matter. In contrast, the email and software program claimed is a tangible embodiment – the claimed invention processes emails in a tangible manner, as at least depicted in the figures. In addition, the Shaw patent was issued with claims directed to a computer program (see U.S. Patent No. 6,247,045, claims 25-26). Accordingly, it is respectfully submitted that the rejection be withdrawn.

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Claim Rejections – 35 U.S.C. §§102/103

The Examiner rejects claims 1-7, 9-18 and 20 as anticipated by Gupta (U.S. Patent No. 2002/0099777). The Examiner further rejects claims 8 and 19 as unpatentable over Gupta in view of Wagner (U.S. Patent No. 6,282,435).

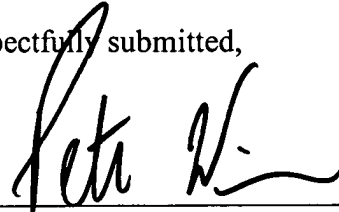
The Examiner contends that Gupta teaches the claimed invention, except for the feature of having tabs, which is taught by Wagner. Gupta teaches a collaborative email messaging system where multiple users can have input. The claims have been amended to require that a sender create multiple separate emails having different messages and which are simultaneously processed. Gupta does not teach multiple email messages that are created by a single sender and sent simultaneously. Moreover, Gupta does not teach the features of several of the dependent claims. For instance, Gupta does not teach that the primary recipient receives the first message, but not the second message.

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In the event there are any questions relating to this Amendment or to the application in general, it would be appreciated if the Examiner would telephone the undersigned concerning such questions so that the prosecution of this application may be expedited.

Respectfully submitted,

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